

Certification Evaluation Report

*Roundtable on Sustainable Biomaterials
Global/Advanced Products
INEOS AG Europe*

SCS Certificate Code: SCS-RSB/PC-0033

AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND

Elfie Mechaussie

www.ineos.com

CERTIFIED	EXPIRATION
October 11, 2019	October 10, 2024

DATE(S) OF 1 st SURVEILLANCE AUDIT: Rosignano
June 11, 2021
DATE(S) OF 2 nd SURVEILLANCE AUDIT for Köln
June 24 & 25, 2021
DATE(S) OF 2 nd SURVEILLANCE AUDIT for Sarralbe
November 24 & 25, 2021
DATE(S) OF SCOPE 1 st SURVEILLANCE: Lillo
March 4, 2022
DATE(S) OF 2 nd SURVEILLANCE AUDIT for Geel
March 25 and 31, 2022
DATE OF LAST UPDATE
August 1, 2022

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FOREWORD

SCS Global Services (SCS) is a certification body accredited by the Roundtable on Sustainable Biomaterials (RSB) to conduct evaluations of biofuel operators (CB Registration No. 592). Under the RSB/SCS certification system, participating operators meeting international standards of biofuel production can be certified as “sustainable,” thereby permitting the Operator’s use of the RSB endorsement and logo in the marketplace subject to regular RSB/SCS oversight.

SCS deploys interdisciplinary teams of natural resource specialists and other experts all over the world to conduct evaluations of biofuel operations. SCS evaluation teams collect and analyze written materials, conduct interviews with Participating Operator’s staff and key stakeholders, and complete field and office audits of the operation(s) identified in the certification scope. Upon completion of the fact-finding phase of all evaluations, SCS teams determine compliance to the RSB Principles and Criteria.

Please Note: An RSB certificate itself does not constitute evidence that a particular product supplied by the certificate holder is certified to RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required RSB claim is clearly stated on-product. For more information about the RSB, visit their website at www.rsb.org.

Organization of the Report

This report of the results of our evaluation is divided into two sections. Section A provides the public summary and background information that is required by the Roundtable on Sustainable Biomaterials. This section is made available to the general public and is intended to provide an overview of the evaluation process, the management programs, and policies applied to the Participating Operator, and the results of the evaluation. Section A will be posted on the RSB Participating Operators Database (<http://rsb.org/certification/participating-operators/>). Section B contains more detailed results and information for use by the Participating Operator.

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SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	INEOS Europe AG (INEOS O&P)		
Operator Number	2115		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com

1.1.2 Additional Parties Involved

Organization name	INEOS Olefins SA		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com
Nature of Involvement:			
Entrepreneur			

1.2 Scope of Certificate

Please select one:	<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input checked="" type="checkbox"/> 1st Annual Surveillance (Rosignano, Lillo) <input checked="" type="checkbox"/> 2nd Annual Surveillance (Koln, Sarralbe, Geel) <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope as it appears on certificate:	Processing Units, Traders, Warehouses, Entrepreneur	

The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes (Lillo, Cologne, Sarralbe, Rosignano, Geel)	<input checked="" type="checkbox"/> No (Koln)
If no, please explain:	Koln: The data sheets of specific product claimed in the handbook under LDPE include copolymers LDPE/MAA which were claimed under LDPE.	
<p><i>Note 1: If the scope is different, please contact SCS.</i></p> <p><i>Note 2: Where the client uses external organizations (public or private) to provide utilities services, such as electricity, waste disposal, water, the auditor shall check that these organizations are run according to local requirements (i.e. the law) but these organizations will not be considered in scope of the audit. Therefore no on-site visits to these utility services are required.</i></p>		
Total workers covered by scope of certification:	2213 (Processing Unit INEOS Manufacturing Deutschland GmbH) employees and 229 apprentices and dual students. 236 (Processing Unit INEOS Polymers Sarralbe SAS) 93 (Processing Unit INEOS Manufacturing Belgium NV at Geel) 185 (Processing Unit INEOS Manufacturing Italia S.p.A.) 211 (Processing Unit INEOS Manufacturing Belgium NV at Lillo)	
Number of women workers	224 (Processing Unit INEOS Manufacturing Deutschland GmbH) and 22 women. 32 (Processing Unit INEOS Polymers Sarralbe SAS) 10 (Processing Unit INEOS Manufacturing Belgium NV at Geel) 17 (Processing Unit INEOS Manufacturing Italia S.p.A.) 28 (Processing Unit INEOS Manufacturing Belgium NV at Lillo)	

1.2.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	18 Total: 1 Main office 5 processing Facilities 1 Entrepreneur 2 Warehouses 6 Traders
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	N/A
Changes in scope since last evaluation	None

1.2.2 Standards Used

Applicable RSB-Accredited Standards

Standard Name and Version
RSB Principles & Criteria (RSB-STD-01-001 V3.0)
RSB Standard for Participating Operators (RSB-PRO-30-001 V3.3)
RSB Risk Management (PRO-PRO-60-001 V3.3)

RSB GHG Calculation Methodology (RSB-STD-01-003-01 V2.3)
RSB Procedure on Communication and Claims (RSB-PRO-50-001 V3.5)
RSB Chain of Custody (RSB-PRO-20-001 V3.2)
RSB Standard for Advanced Products RSB-STD-02-001 V 2.0)

All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (<https://rsb.org/the-rsb-standard/working-with-the-rsb-standard/>). Standards are also available, upon request, from SCS Global Services.

1.3 Sites in Scope

1.3.1 Industrial Processors

1.	
Name of Facility	INEOS Manufacturing Deutschland GmbH
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: Cracking Plant and LDPE/LLDPE plants, tolling/main office
Location/City	Alte Str. 201, D-50769 Köln - Germany
Geographic location (<i>Latitude & Longitude</i>)	51°04'05.1"N 6°50'13.1"E
Start date of operations (initial start date)	Before October 2015
Number of processing steps	1) Naphtha/Bio-naphtha/"TACOIL"> Steam cracker > Ethylene, Propylene, C4/Butadiene and py-gas 2a) Ethylene to LDPE 2b) Ethylene to mLLDPE 2c) Butadiene extraction> Butadiene and Raffinate 1 3) py-gas to BTX Extraction > Benzene Toluene And C5-cut NOTE: "tacoil" is identified as "recycled naphtha".
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	Ethylene LDPE mLLDPE Propylene Butadiene Benzene Toluene

	<p>Raffinate 1 C5-cut LDPE/MAA</p> <p>NOTE: Raffinate-1 and C5-cut have been accepted as commercial names with official statement by RSB.</p>
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2.	
Name of Facility	INEOS Polymers Sarralbe SAS
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: HDPE and PP plant, Manufacturing/tolling
Location/City	Rue Ernest Solvay, 57430 Sarralbe, France
Geographic location (<i>Latitude & Longitude</i>)	49°00'35.2"N 7°01'45.9"E
Start date of operations (initial start date)	Before October 2015
Number of processing steps	1) Ethylene to High Density Polyethylene (HDPE) in pellets 2) Propylene to Polypropylene (PP) in pellets
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	HDPE PP

3.	
Name of Facility	INEOS Manufacturing Belgium NV at Geel
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: PP Plant, Manufacturing/tolling
Location/City	Amocolaan 2, 2440 Geel, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.114734, 4.995158
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Propylene to Polypropylene (PP) in 3 steps (reaction>powder treatment > pelletization)
Description of the product or the product component that the certification covers, including,	Polypropylene (PP)

if applicable, the specification of the mass of the certified component related to the total product.	
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4.	
Name of Facility	INEOS Manufacturing Italia SpA
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: HDPE plant, Manufacturing/tolling
Location/City	Via Piave 6, 57016 Rosignano Solvay, LI, Italy
Geographic location (<i>Latitude & Longitude</i>)	43.386561, 10.451498
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Ethylene to High Density Polyethylene (HDPE) in 3 main steps (reaction > powder treatment > pelletization)
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	HDPE

5.	
Name of Facility	INEOS Manufacturing Belgium NV at Lillo
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: HDPE plant, PP plant, Manufacturing/tolling
Location/City	Scheldelaan 482, BE-2040 Antwerpen (Lillo) Belgium, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.32506, 4.28618
Start date of operations (initial start date)	Before 2015
Number of processing steps	ETHYLENE>HDPE PROPYLENE>PP Both productions could be aggregated in 2 main steps: a) polymerisation reaction with further treatment of polymer powder b) extrusion).

Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	PP, HDPE
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1.3.2 Traders

1. Name	INEOS Köln GmbH
Location/City	ALTE STR. 201, D-50769 KÖLN
2. Name	INEOS Sales Norge AS
Location/City	Asdalstrand 291, 3962 Stathelle
3. Name	INEOS Sales Belgium
Location/City	Rue de Ransbeek 310, 1120 Bruxelles, Belgium
4. Name	INEOS France SAS
Location/City	Rue de La Bienfaisance BP 6 Lavera, 13117 France
5. Name	INEOS Sales Italia SRL
Location/City	Via Piave, 657016 Rosignano Solvay LI
6. Name	INEOS Trading (Shanghai) Co., Ltd. RM439
Location/City	BUILDING 2, 458 FUTE BEI RD, 200131 Shanghai

1.3.3 Warehouse

Name	Warehouse Information in Appendix
Location/City	[commercially sensitive]
Geographic location (<i>Latitude & Longitude</i>)	[commercially sensitive]
Material stored:	Naphtha, PP, HDPE

1.4 GHG Intensity

Note: INEOS is applying Reactive Guidance RG-2020-04 on achieving the GHG emission reduction threshold under the RSB Standard for Advanced Products for all recycling-attributed products as the material originates from a pilot plant.

1. INEOS Manufacturing Deutschland GmbH			
Advanced products from Category III feedstocks			
Advanced Product:	Ethylene LDPE mLLDPE Propylene Butadiene	GHG:	Bio-attributed products Ethylene: -1,723.40 kg CO2e/ton LDPE: -1,293.40 kg CO2e/ton mLLDPE: -1,373.40 kg CO2e/ton Propylene: -1,723.40 kg CO2e/ton

	Benzene Toluene LDPE/MAA Raffinate C5s	Butadiene: -1,214.04 kg CO2e/ton Benzene: -1,655.28kg CO2e/ton T Toluene: -2,116.84 kg CO2e/ton Raffinate-1: -1,214.04 kg CO2e/ton C5s: -2,115.66 kg CO2e/ton LDPE/MAA: not provided <u>Advanced recycling-attributed products</u> Ethylene: 1,837.03 kg CO2e/ton LDPE: 2,267.03 kg CO2e/ton mLLDPE: 2,187.03 kg CO2e/ton Propylene: 1,837.03 kg CO2e/ton Butadiene: 2,346.39 kg CO2e/ton Benzene: 1,905.15 kg CO2e/ton Toluene: 1,433.59 kg CO2e/ton Raffinate: 2,346.39 kg CO2e/ton C5s: 1,444.77 kg CO2e/ton LDPE/MAA: not provided
For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO₂ sequestration in the bio-attributed products was accounted for based on the stoichiometric C contained in bio-naphtha used to produce the products—carbon emissions from the fraction of the naphtha feedstock used as process fuel in the cracker (rest is converted to products) was accounted for in the process emissions for each product. CO₂ uptake is applied to all bio-attributed products above.

2. INEOS Polymers Sarralbe SAS

Advanced products from Category III feedstocks

Advanced Product:	HDPE PP	GHG: <u>Bio-attributed products</u> HDPE: 360 kg CO2e/ton PP: 190 kg CO2e/ton <u>Advanced recycling-attributed products</u> HDPE: 360 kg CO2e/ton PP: 190 kg CO2e/ton Note: GHGs represent only processing emissions for this site.
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For advanced products from bio-based feedstocks: if and how the CO ₂ uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (ethylene and propylene).
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3. INEOS Manufacturing Belgium NV at Geel				
<u>Advanced products from Category III feedstocks</u>				
Advanced Product:	<table border="1"> <tr> <td>PP</td> <td>GHG:</td> <td> <u>Bio-attributed products</u> PP: -1,533.40 kg CO₂e/ton <u>Advanced recycling-attributed products</u> PP: 2,026.5 kg CO₂e/ton </td> </tr> </table>	PP	GHG:	<u>Bio-attributed products</u> PP: -1,533.40 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> PP: 2,026.5 kg CO ₂ e/ton
PP	GHG:	<u>Bio-attributed products</u> PP: -1,533.40 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> PP: 2,026.5 kg CO ₂ e/ton		
For advanced products from bio-based feedstocks: if and how the CO ₂ uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (propylene).			

4. INEOS Manufacturing Italia SpA				
<u>Advanced products from Category III feedstocks</u>				
Advanced Product:	<table border="1"> <tr> <td>HDPE</td> <td>GHG:</td> <td> <u>Bio-attributed products</u> HDPE: -1,363 kg CO₂e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,196 kg CO₂e/ton </td> </tr> </table>	HDPE	GHG:	<u>Bio-attributed products</u> HDPE: -1,363 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,196 kg CO ₂ e/ton
HDPE	GHG:	<u>Bio-attributed products</u> HDPE: -1,363 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,196 kg CO ₂ e/ton		
For advanced products from bio-based feedstocks: if and how the CO ₂ uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (ethylene).			

5. INEOS Manufacturing Belgium NV at Lillo				
<u>Advanced products from Category III feedstocks</u>				
Advanced Product:	<table border="1"> <tr> <td>HDPE PP</td> <td>GHG:</td> <td> <u>Bio-attributed products</u> Main products PP -1,581.57 HDPE -1,382.49 PP Copolymers PP (KS399) -1,597.96 PP (KS689) -1,614.51 PP (KV389) -1,594.67 </td> </tr> </table>	HDPE PP	GHG:	<u>Bio-attributed products</u> Main products PP -1,581.57 HDPE -1,382.49 PP Copolymers PP (KS399) -1,597.96 PP (KS689) -1,614.51 PP (KV389) -1,594.67
HDPE PP	GHG:	<u>Bio-attributed products</u> Main products PP -1,581.57 HDPE -1,382.49 PP Copolymers PP (KS399) -1,597.96 PP (KS689) -1,614.51 PP (KV389) -1,594.67		
For advanced products from bio-based feedstocks: if and how the CO ₂ uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (ethylene and propylene).			

Sequestered carbon in g CO ₂ eq/ dry-ton for raw materials and (intermediary) products and g CO ₂ eq/MJ for final energy products	3.11 t CO ₂ eq/ dry ton of naphtha
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1.5 Advanced Product Information *(Can be moved to appendix if certain information is confidential)*

For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	Declared to be at least 25% in Procedures. INEOS is looking to market all its RSB certified monomers and polymers with 25%, 30%, 50%, 75% and 100% bio- or recycled- attribution.
If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation to the total mass of the feedstock for the appropriate category:	N/A currently 100% certified

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Team

Auditor Name:	Marinka Vignali	Auditor role:	Lead Auditor for 1 st Surveillance of Rosignano Lead Auditor for Surveillance 2 for Köln Lead Auditor for 1 st Surveillance of Lillo
Qualifications: Marinka is a certified Auditor against 2 EU approved voluntary schemes (RSB EU and ISCC EU), 2 global sustainability schemes (RSPO Chain of custody, ISCC PLUS, RSB) and Italian national scheme with many years of experience in biofuels sector, started in 2011. From 2017 lead auditor under Emission Trading Scheme. Previously she has worked at European Commission for 9 years, at DG JRC -Renewable Energy Unit, dealing with biofuels from 2006. She has received a Master in Chemical Engineering at Università degli Studi di Pisa (Pisa, Italy) and a PhD in Chemistry at University of Limerick (Limerick, Ireland).			
Auditor Name:	Maite Lasa	Auditor role:	Team Auditor for 2 nd Surveillance for Köln Lead Auditor for 2 nd Surveillance of Sarralbe Lead Auditor for 2 nd Surveillance of Geel
Qualifications: Maite is a certified Auditor against sustainability schemes including RSB, ISCC an Bonsucro. Previously she has worked as a sustainability consultant in renewable energy and in climate change mitigation, and in the biofuels sector particularly in the production of energy crops for biodiesel production. She has received a Master in Public Administration focused in energy and environment at the University of Columbia (New York, USA).			
Auditor Name:	Otavio Cavalett	Auditor role:	GHG Verifier
Qualifications: Otavio Cavalett is a Researcher in the Industrial Ecology Programme (IndEcol), Department of Energy and Process Engineering, NTNU (Norway) and an Auditor in SCS Global Services			

(USA). Prior to this, he was Leader of the Sustainability Analysis Team at the Brazilian National Biorenovables Laboratory (LNBR/CNPEM) in Brazil. He has more than 15 years of experience with Life Cycle Assessment of biofuel and biorefinery systems, with emphasis on climate metrics and other environmental areas of interest in relation to the United Nations Sustainable Development Goals. He has contributed to recent IPCC reports and published more than 60 scientific papers.

Auditor Name:	Adela Lasa	Auditor role:	Observer/Trainee for 2 nd Surveillance of Geel
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Qualifications: I'm currently being certified as an Auditor against RSB and ISCC sustainability schemes. I have multi-sector experience, mainly through various innovation projects and multi-stakeholder sustainability related projects. I have a Bachelor's and Master's Degree in Industrial Engineering from the Pontifical University of Comillas (ICAI), Spain, and a Master's Degree in Environmental Services Management and Engineering from the transnational company Veolia Environment and the Université Cergy-Pointoise, France.

2.2 Evaluation Schedule and Extent of Audit

2.2.1 Methodology and Strategies Employed

SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator's compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

2.2.2 Evaluation Itinerary and Activities

The below itineraries are updated to reflect the most recent audit conducted for each site.

NOTE: All audits have been conducted remotely, either due to auditing allowance of RSB standard or due to COVID-19 with specific authorization from RSB Scheme Managers.

I. INEOS MANUFACTURING DEUTSCHLAND GmbH (2nd Surveillance)

Time	Element/Activity	Personnel Involved
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JUNE 24, 2021	Remote Audit of INEOS MANUFACTURING DEUTSCHLAND Production Site	
9:00 Who: MV, ML	Opening Meeting and Management review for Scope & Roles <ul style="list-style-type: none"> - Introduction of audit planning - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of scope/products to be added. Confirmation of the supply chain or step under scope of certification - Review of production process and overall processflow-changes and added products. <p><i>Please have ready the following documents:</i></p> <p><i>Environmental Permits – new products to be added</i></p> <p><i>If changed: Organigramme; Appointment letters for the key staff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate</i></p> <p><u>NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE.</u></p>	Management
10:30 Who: MV, ML	Document Review (first part) – ESMP & RSB EU Principles and Criteria <ul style="list-style-type: none"> - Review of site documents - Changes in permits - Improved management 	Management
LUNCH BREAK		
13:00 Who: MV, ML	Production Data review. <p>CRAKER:</p> <ul style="list-style-type: none"> - Detailed review of process flow chart, covering Raffinate 1 and C5 cut - Production data, yield review and validation - Coherence with claimed yield <p>POLYMER PLANT:</p> <ul style="list-style-type: none"> - Process review, if any change - Production data, yield review and validation - Coherence with claimed yield and products <p><i>Yearly extraction from SAP, including Stock at beginning of the year, consumption, Stock at end of the year).</i></p>	Management/ Production Manager/SAP Manager

JUNE 25, 2021	Remote Audit of INEOS MANUFACTURING DEUTSCHLAND Production Site	
9:00 Who: MV, ML	Chain of Custody and Bookkeeping <ul style="list-style-type: none"> - Review of acquired, handled and forwarded batches under RSB <p><i>Please organize the audit to have available at request the following documents:</i></p> <p><i>Declaration of sustainability</i></p> <p><i>Document of transportation/Contracts/Invoices – Production data of the period chosen for the bookkeeping.</i></p>	Management

10:30 Who: MV, ML	Claims under RSB <ul style="list-style-type: none"> - Review of statements - Use of Trademark and Logo 	Management
LUNCH BREAK		
13:00 Who: MV, ML	Closing Meeting <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy Ask for questions	Management

<i>Day 3</i> 19 Aug 2021	Warehouse remote audit [Name of location confidential]	
3:00 p.m. (CET)	Opening Meeting and General Requirements <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Confirm roles, responsibilities and processes - Confirmation of scope of products to be certified 	Management Warehouse staff
3:15	Document Review: Participating Operator/ Standards Checklist <ul style="list-style-type: none"> - Review of site map and storage tank used - Review of permits and licenses - Review of contract with INEOS Deutschland Manufacturing - Review of measurement device calibrations - Review of training of staff to handle RSB and ISCC materials - Review of communication procedure with INEOS Deutschland Manufacturing - Review of procedures for receiving, storing, blending and dispatching materials - Mass balance record for RSB in 2020-2021, and mass balance template for ISCC PLUS materials (this is an initial ISCC PLUS audit) - Current inventory of RSB and ISCC PLUS materials 	Management Warehouse staff
4:30	Report Writing Auditor(s) take time to consolidate notes and confirm audit findings	Auditor
4:45 p.m.	Findings <ul style="list-style-type: none"> - Presentation of all non-compliances and opportunities for improvement 	Management, Point of Origin staff

II. INEOS MANUFACTURING ITALIA S.P.A.

Time	Element/Activity	Personnel Involved
Day 1 June 11, 2021	Remote audit via video conference software of INEOS MANUFACTURING ITALIA Production Site (Rosignano)	

<p>9:00</p>	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Confirmation of the involved legal entities* - Validation of scope of products to be certified and any product groupings and clarification of all suppliers. - Client to outline production process and overall process flow - Review site map(s) - Update from client and any social or environmental changes to the operation - Follow up on implementation of any corrective action plans from desk audit or previous initial field audit <p>If any change has occurred, please have ready the following documents: Updated Chamber of Commerce to confirm legal entity Updated Environmental Permits (including plant capacity) Updated Flowchart of the process with clear identification of the certification boundaries (all products under certificate must include the respective process in the flowchart from feedstock)</p> <p>*Set-up of the INEOS entities linked to the project (if other entities responsible for flash trading are involved in acquiring or forwarding the product, it must be clearly seen in the Handbook of Sustainability under RSB Scheme). A responsible person for each of this entity must be duly included.</p>	<p>Management</p>
<p>09:30</p>	<p>General Requirements</p> <ul style="list-style-type: none"> - Review of RSB Procedures; confirm roles, responsibilities and processes - Internal audit and review with management - Training evidences specific for RSB GLOBAL / Advanced Product scheme <p>If any change has occurred, please have ready the following documents: Updated Organigramme Updated Appointment letters for the key staff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate</p> <p>NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE</p>	<p>Management</p>

10:30	<p>Handling RSB materials</p> <ul style="list-style-type: none"> – Production chain for all main, co-product and by-product (activities of the entire plant) RELATED TO HDPE PRODUCTION – Feedstock storage and feeding procedures Chemical storage and disposal Sludge repository or disposal Other critical control points for yield control of main product Weighbridges and/or in-line flowmeter for yield control purposes <p>Please have ready the following documents:</p> <p>Material flowchart</p> <p>Daily report of the control room, where u have the counters reflecting the sent flowchart (consumption, production and daily stocks for both feedstock and product).</p> <p>Daily extraction from SAP of codes identified in production report (Please specify if u use the counters code together with SAP code or counters code with name of the intermediate/final product).</p> <p>Monthly extraction from SAP which include the daily data extracted above.</p> <p>Yearly extraction for 2020 from SAP. Stock at beginning of the year Consumption Stock at end of the year</p> <p>Same for intermediates/products (ONLY AND EXCLUSIVELY IF THE PRODUCTION IS NOT IN</p>	<p>Management /Production Manager/SAP Manager</p> <p>(Logistic personnel only if data are not available in SAP)</p>
12:00	Lunch break	
13:00	<p>CoC and Declarations of Conformity</p> <p>Review on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%).</p> <p>Review on allocation of bio-feedstock to output: chosen methodology and results</p> <p>Review of acquiring and forwarding documents. A sample of Proofs of Sustainability with supplied/delivered product from a quarter in 2020 will be randomly selected for examination. Coherently the CoC and mass balance will be verified.</p>	<p>Management/ Production Manager/SAP Manager</p>
14:30	<p>Use of trademark and claims</p> <p><i>Please prepare all examples of uses of RSB logo, trademarks and claims, including product materials, advertisements, presentations, product transfer documents and proofs of sustainability.</i></p>	<p>Management</p>

15:00	<p>RSB EU Principles and Criteria</p> <ul style="list-style-type: none"> - Review changes in documentation of historic land use/land tenure, legal tenure - Review of land and water use permits Review of resource and energy usage, conservation and Efficiency – Integrated waste management <p>ESMP implementation and monitoring Present evidence of implementation of the ESMP over the course of the first year of implementation</p>	Management
16:00	<p>GHG assessment, if actual data have been submitted</p> <ul style="list-style-type: none"> - Check of period of data collection - Allocation of consumptions (e.g. per line or per feedstock) - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs <p><i>This data verification process will be based on the verification table prepared by Otavio Cavalett for data collection on site.</i></p>	Management/ Production Manager/SAP Manager
17:00	<p>Report Writing Auditor(s) take time to consolidate notes and confirm audit findings</p>	
17:30	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy <p>Ask for Questions</p>	
18:00	End of audit	

III. INEOS Polymers Sarralbe SAS (2nd Surveillance)

Time	Element/Activity	Personnel Involved
Auditor(s) names: Maite Lasa		
Day 24 November	Remote (online)	
9:00 a.m.	<p>Opening Meeting and General Requirements</p> <ul style="list-style-type: none"> ▪ Introduction to certification program and assessment process to on-site staff; confidentiality; safety procedures; method of reporting and NC grading, etc. 	Management

	<ul style="list-style-type: none"> ▪ Review of scheduled activities ▪ Identify workers to be interviewed according to staff scheduling during the audit ▪ Review of RSB procedures; confirm roles, responsibilities and processes ▪ Confirmation of scope of products to be certified ▪ Client to outline production process and overall process flow ▪ Review of site map(s) ▪ Review of Risk Assessment Tool ▪ Review of Screening Tool ▪ Relevant updates from client and any social or environmental changes to the operation 	
10:00 a.m.	<p>Document Review: Participating Operator/Standards Checklist</p> <ul style="list-style-type: none"> – Review of training procedures and records – Review of grievance mechanism and records – Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records – Analysis of material balances and records – Review of records – Communications and claims – Requirements for Advanced Products 	Management
10:30 a.m.	<p>Mid-break Audit to be paused for 1,5 hours</p>	
12:00 a.m.	<p>Document Review: Participating Operator/Standards Checklist</p> <ul style="list-style-type: none"> – Continuation of morning session 	
1:00 p.m.	<p>Lunch Break</p>	
2:00 p.m.	<p>Document Review: Participating Operator/Standards Checklist</p> <p>Continuation of morning session</p>	
3:00 p.m.	<p>Document Review: Compliance with Principles and Criteria</p> <p>Ensure that risks identified in the Risk assessment tool and screening tool are directly addressed</p> <p>Principle 1:</p> <ul style="list-style-type: none"> – Review of all relevant business licenses – Review of land and water use permits – Review of operator’s index of relevant laws and regulations and their compliance 	Management and relevant operator staff

	<p>Principle 2:</p> <ul style="list-style-type: none"> – Review Environmental and Social Management Plan (ESMP) – Review impact assessments (if applicable or identified in screening tool) – Review operator’s stakeholder engagement records. Review grievance mechanism for external parties and stakeholders <p>Principle 7:</p> <ul style="list-style-type: none"> – Conservation values, ecosystems, buffers, water rights <p>Principle 9:</p> <ul style="list-style-type: none"> – Water permits, water management plans and monitoring in ESMP <p>Principle 10:</p> <ul style="list-style-type: none"> – Air permits, air management plans and monitoring in ESMP <p>Principle 11:</p> <ul style="list-style-type: none"> – Use of technology: GMO, fertilizers, crop protection chemicals – Integrated waste management – Resource and energy use, energy efficiency 	
4:45 p.m.	<p>Report writing</p> <p>Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	
5:30 p.m.	<p>Review of day’s findings</p>	
	<p>End of day 1</p>	

Time	Element/Activity	Personnel Involved
Auditor(s) names: Maite Lasa		
Day 25 November	Remote (online)	
9:00 a.m.	<p>Document Review: Participating Operator/Standards Checklist</p> <ul style="list-style-type: none"> ▪ GHG input review 	Management
1:00 p.m.	<p>Report writing</p> <p>Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	

2:00 p.m.	Closing meeting <ul style="list-style-type: none"> – Presentation of general audit findings – Presentation of all non-compliances and opportunities for improvement – Review of closing meeting record – Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan – Overview of timetable for audit report completion – Reiterate SCS appeal and grievance policy – Questions 	5:30 p.m.
	End of day 2	

IV. INEOS Manufacturing Belgium NV at Lillo

Time	Element/Activity	Personnel Involved
04 March 2022	Remote Audit due to COVID -19 pandemic	
9:00 – 10:00	Opening Meeting <ul style="list-style-type: none"> – Introduction to certification program and assessment process to on-site staff – Review of scheduled activities. – Review of RSB Procedures; confirm roles, responsibilities and processes. – Confirmation and clarification of the expanded scope, including new products or product groupings to be certified; – Client to outline production process and overall process flow for new product(s) to be certified. <p><u>Please have the following documents ready:</u> Flowchart of the process with clear identification of the certification boundaries</p>	Management
10:00 – 12:00	Management system: Review of Procedures for RSB management, including : <ul style="list-style-type: none"> – Any modification of the set-up of the INEOS entities linked to the project. A responsible person for each of this entity must be duly included. Production data: <ul style="list-style-type: none"> – Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at 	Management/ Production Manager/Bookkeeping Manager/SAP Manager

	<p>least the previous 3 years and calculation that deviation from average yield is always less than 0.5%).</p> <ul style="list-style-type: none"> - Description to allocate certified feedstock to output: chosen methodology and results <p>Production data in mass balance:</p> <p>A period of mass balance will be randomly sampled to verify the production data. This includes extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</p>	
<p>12:00-13:00</p>	<p>Lunch break</p>	
<p>13:00-14:30</p>	<p>RSB Principles and Criteria:</p> <p>Review of the principles and criteria and potential changes in the context of the surveillance</p> <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools and flowmeters included) <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits - Review of tax documents <p>Principle 2:</p> <ul style="list-style-type: none"> - Review screening tool - Review environmental and social management plan - Review impact assessments, if applicable <p>Principle 4:</p> <ul style="list-style-type: none"> - Work conditions, piece work and living wage, equality issues, unions - Review of contracts, policies and training records grievances - Training and occupational health and safety record - Records for freedom of association mechanism <p>Principle 9:</p> <ul style="list-style-type: none"> - Water permits, water management in ESMP <p>Principle 10:</p> <ul style="list-style-type: none"> - Air permits, air management in ESMP <p>Principle 11:</p> <ul style="list-style-type: none"> - Use of technology: GMO, fertilizers, pesticides - Integrated waste management - Resource and energy usage, and efficiency 	<p>Management and relevant operator staff</p>

14:30 – 16:00	<p>Mass Balance and Traceability</p> <p>Check of SAP incoming and outgoing, coherence with PDT and bookkeeping. Check that Mass Balance is coherent with reported data.</p>	Management/ SAP Manager
16:00- 17:00	<p>GHG assessment</p> <ul style="list-style-type: none"> – Check that actual yield is updated in the current used approach. – Check that all upstream contribution have been included in calculations. – Check of declared GHG saving. – Check that GHG value is per type of supply chain (PP, HDPE) 	GHG responsible
17:00	<p>Report Writing</p> <p>Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	Auditor
17:30	<p>Closing Meeting</p> <ul style="list-style-type: none"> – Presentation of general audit findings – Presentation of all non-compliances and opportunities for improvement – Review of closing meeting record – Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan – Overview of timetable for audit report completion – Reiterate SCS appeal and grievance policy – Questions 	Management


V. INEOS Manufacturing Belgium NV at Geel

Time	Industrial processor	Personnel Involved
Auditor(s) names: Maite Lasa / Observer: Adela Lasa		
Day 1 25 th March	INEOS Manufacturing Belgium NV / Geel, Belgium / Remote (online)	
2:00 p.m.	<p>Opening Meeting and General Requirements</p> <ul style="list-style-type: none"> – Introduction to certification program and assessment process to on-site staff; confidentiality; safety procedures; method of reporting and NC grading, etc. – Review of scheduled activities – Review of RSB procedures; confirm roles, responsibilities and processes – Confirmation of scope of products to be certified – Client to outline production process and overall process flow – Review of site map(s) – Review of Risk Assessment Tool – Review of Screening Tool – Relevant updates from client and any social or environmental changes to the operation – Follow-up on implementation of any corrective action plans from previous audit. 	Management

Time	Industrial processor	Personnel Involved
Auditor(s) names: Maite Lasa / Observer: Adela Lasa		
Day 2 31 st March	INEOS Manufacturing Belgium NV / Geel, Belgium / Remote (online)	
9:00 a.m.	<p>Document Review: Participating Operator/Standards Checklist</p> <ul style="list-style-type: none"> – Review of training procedures and records – Review of grievance mechanism and records – Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records – Analysis of material balances and records – Review of records – Review of GHG inputs – Communications and claims – Requirements for Advanced Products 	Management
12:00 p.m.	Lunch Break	

Time	Industrial processor	Personnel Involved
Auditor(s) names: Maite Lasa / Observer: Adela Lasa		
Day 3 1 st April	INEOS Manufacturing Belgium NV / Geel, Belgium / Remote (online)	
9:00 a.m.	<p>Document Review: Compliance with Principles and Criteria Ensure that risks identified in the Risk assessment tool and screening tool are directly addressed</p> <p>Principle 1:</p> <ul style="list-style-type: none"> – Review of all relevant business licenses – Review of land and water use permits – Review of operator’s index of relevant laws and regulations and their compliance <p>Principle 2:</p> <ul style="list-style-type: none"> – Review Environmental and Social Management Plan (ESMP) – Review impact assessments (if applicable or identified in screening tool) – Review operator’s stakeholder engagement records. Review grievance mechanism for external parties and stakeholders <p>Principle 7:</p> <ul style="list-style-type: none"> – Conservation values, ecosystems, buffers, water rights <p>Principle 9:</p> <ul style="list-style-type: none"> – Water permits, water management plans and monitoring in ESMP <p>Principle 10:</p> <ul style="list-style-type: none"> – Air permits, air management plans and monitoring in ESMP <p>Principle 11:</p> <ul style="list-style-type: none"> – Use of technology: GMO, fertilizers, crop protection chemicals – Integrated waste management – Resource and energy use, energy efficiency 	Management and relevant operator staff
11:00 a.m	Placeholder (review of any pending issues from previous day RSB/ISCC)	Management and relevant operator staff
12:00 p.m.	<p>Report writing Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	
12:45 p.m.	<p>Closing meeting</p> <ul style="list-style-type: none"> – Presentation of general audit findings – Presentation of all non-compliances and opportunities for improvement – Review of closing meeting record – Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan – Overview of timetable for audit report completion – Reiterate SCS appeal and grievance policy – Questions 	Management

2.2.3 Evaluation of RSB compliance claims and use of RSB trademarks

<p>For Advanced Products, signed document specifying claims approved by RSB:</p>	<p>Declared in PO RSB Handbook that “Note that all use of claims and communication making reference to the RSB Global certification of INEOS Europe AG (INEOS O&P) must and will be approved by the RSB Manager who will agree and confirm content with RSB before external publish where deemed applicable. It is expected that this is work-in-progress reliant on constant dialogue between INEOS and RSB, given the relatively new introduction of the RSB Standard for Advanced Products. SCS will be kept in copy for any change in the Claims document.”</p> <p>Claims are now attached in document 35 “RSB Product Claims” to allow easy updating of statements, independently on the Handbook.</p> <p>Claims as per approval received by RSB (email Nicola Noponen, 19/06/2020</p>
<p>If other claims are used, are they in line with scope and allowed claims per RSB-PRO-50-001?</p>	<p>N/A – only claims for Advanced Products approved by RSB.</p>
<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>RSB Trademarks and claims appear mainly in the POS. Direct references to RSB has been taken out from Data Sheets. Occasionally, the operator issues off-product communication such as press-releases. In all cases, approval is obtained from RSB.</p> <div data-bbox="597 1186 992 1675" style="border: 1px solid black; padding: 10px; text-align: center;"> <p>RSB Compliant Advanced Product (off product)</p>  <p>Delivering socially and environmentally ethical *products* certified by the Roundtable on Sustainable Biomaterials (RSB).</p> </div> <p>As of 2021, Lillo off-product documentation uses the new RSB Logo:</p>



2.2.4 Stakeholder Consultation Process (for Main audits)

N/A for Surveillance Audits

3.0 RISK ASSESSMENT RESULTS

3.1 Risk Status

Highest Risk Class will Apply for the Participating Operator

Site	Based on the most recent self-risk assessment the PO's risk assessment results are (The number):	Corresponding risk class (low, medium, high):	Date of risk assessment (must be no older than 3 months from the audit date)	Auditor's assessment of Operator's risk
INEOS Manufacturing Deutschland GmbH	3	low	Jun-21	0 – LOW, due to the updated version of the self-risk assessment tool. No medium or high risks triggered in the new tool.
INEOS Polymers Sarralbe SAS	0	low	Nov-21	0 – LOW, due to the updated version of the self-risk assessment tool. No medium or high risks triggered in the new tool.
INEOS Manufacturing Belgium NV at Geel	0	low	Mar-22	0 – LOW

INEOS Manufacturing Italia SpA	5	low	Jun-21	5 – LOW, due to high risk for water stress in Toscana region, as the site is located in the area identified as “Bacino Costa” within the regional programmes for water management.
INEOS Manufacturing Belgium NV at Lillo	0	low	Feb-22	0 – Low, referring specifically and exclusively to the operations within RSB scope.
Overall Risk for INEOS O&P	5	low	June 2021	5 (LOW)

3.2 Risk Impact on Certificate Validity

	Low risk class	Medium risk class	High risk class
Certificate validity	5 years	3 years	2 year
Main audit	Every 5 years	Every 3 years	Every 2 year
Surveillance audit	Annual	Annual	Annual

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Structure of Standard and Degrees of Non-Compliance

Consistent with SCS Sustainable Biofuels Program evaluation protocols, the audit team collectively determines whether or not the Participating Operator and entities in scope are compliant with every applicable indicator. Each non-compliance is evaluated to determine whether it constitutes a major or minor non-compliance. Not all indicators are equally important, and there is no simple numerical formula to determine whether an operation is in non-compliance. The team therefore must use their collective judgment to assess each criterion and determine if the Operator is in compliance.

4.1.2 Interpretations of Findings

Major Non-compliances (NCs), either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-

compliances is typically no more than three months. Certification is contingent on the operator’s response to the NCs within the stipulated time frame.

Minor Non-compliances are typically limited in scale or can be characterized as an unusual lapse in the system. Most minor NCs are the result of a non-conformance at the indicator-level. Non-compliances must be closed out within a specified time period of award of the certificate.

Opportunity for Improvement is finding that could potentially affect the PO’s ability to comply with RSB requirements in the future.

Observation is an occurrence that can impact conformity with the RSB standard but is not an opportunity for improvement and does not directly impact conformity to the standards.

4.2 Major Non-compliances

<input type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input checked="" type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.3 Non-compliances (NCs) and Current Status

Note: Redacted information is clarified in Appendix 8

INEOS Manufacturing Deutschland GmbH SECOND SURVEILLANCE

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2021-1	NC-major	CHAIN OF CUSTODY Standards Checklist 14.12.6	<p>Redacted: Uncertified upstream material was claimed as certified. Full NC in Appendix contains classified information.</p> <p>RCA/ Action Plan Submitted</p> <p>Evidence Submitted: Operator submitted email from RSB indicating that the full amount can be considered certified.</p>	Closed, Sep 2, 2021

AUDIT PLAN – RSB

2020-2	OBS.	//	Appointment of internal auditor is not free from conflict of interest with reference to daily management of sustainability scheme.	//
2021-4	OFI	Standards Checklist 1.2	Handbook lists 4 additional warehouses in addition to [Warehouse] as handling RSB material. This causes confusion as the Handbook is understood to cover all activities in the scope of RSB operations. It was later clarified that these warehouses handle RSB material before and after INEOS takes ownership of material within its RSB scope. This is not clear in the handbook.	//
2021-5	Minor	Standards Checklist 1.4	Not all standards as listed on page 14 of the Annex of RSB-PRO-30-001 are not represented in the RSB Handbook. RCA/ Action Plan Submitted	Next audit

INEOS Manufacturing Italia S.p.A.

NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2021-1	Minor (found during technical review)	Standards Checklist 1.4	<p>Not all standards as listed on page 14 of the Annex of RSB-PRO-30-001 are not represented in the RSB Handbook.</p> <p>RCA/Action Plan Received</p>	Next audit
2021-2	Minor (found during technical review)	Standards Checklist 1.10	<p>Operator is only conducting internal audits against the P&C Checklist; Standards checklist is not audited during internal audit, and is required for all assessments</p> <p>Evidence submitted: Operator indicated that the internal audit was indeed conducted against the Standards checklist. Standards checklist provided.</p>	Closed.
2021-3	Minor	Standards Checklist 14.12.3	<p>This requirement indicates that the following material cannot be used towards the balance of certified output: "Feedstock that is used as energy or other auxiliaries", however Operator sells recovered ethylene to [redacted company] to be used to produce energy and it has been qualified in the sale as "off-gas" flow (equivalent to waste flow).</p> <p>A clarification from RSB has been requested regarding for the acceptance of such flow within the calculation of yield. In the table for yield is identified as "RM sent to boilers as fuel" (recovered as non-reacted feedstock).</p> <p>In the yield section of Section B both values with and without the contribution of recovered off-gas are provided.</p> <p>Update Dec 2021: Clarification from RSB indicates</p> <p>1. If the off gases are not being sold with any carbon benefit AND</p>	Closed.

			<p>2. Allocation of emissions for the off gases is already considered in the Eco Profile values</p> <p>THEN</p> <p>Allocation of emissions to the off-gas is not necessary</p> <p>Further clarification from Operator indicates</p> <ul style="list-style-type: none"> -Emissions are taken into account in the EcoProfiles as this is how part of the polymerisation can take place (energy source), the rest coming from other fuel sources. -Off gases are technically waste that we recover energetically, they are not main or co-products. <p>Therefore NC is closed and no RCA is required.</p>	
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INEOS Polymers Sarralbe SAS (Second Surveillance)

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
4-2020	Observation	N/A	Findings from other site audits may apply to Sarralbe as well and should be updated for Sarralbe as applicable (eg. description of training procedure, update of POS -include processing site of outgoing material, adjust category fields in book-keeping file to match the information they contain -eg. Currently the delivery note # reflects invoice #-).	Closed.

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
1-2021	Observation	Requirement 14.12.3 from the Standards Checklist	<p>The conversion factor includes useful output of off-gases produced in the process, which are sent to the process boilers for internal energy use. Requirement 14.12.3 from the Standards Checklist indicates that the following material cannot be used towards the balance of certified output: "Feedstock that is used as energy or other auxiliaries". However, the auditor has seen the email "Cracker yield - RSB decision" from October 1st, 2021. This email states that "the cracker methane output will be allowed to also carry the RSB sustainability attribute" if conditions are fulfilled. The email further states that "This decision of course applies to all industrial operator facilities under the RSB Advanced Products Standard". The auditor seeks confirmation from CB or RSB in the applicability of this decision to the scope audited.</p> <p>2022 Update: RSB confirmed that operators may include the volume of off-gas in their material balance, and then reassign this sustainability characteristic to other outputs (email to SCS on December 10, 2021).</p>	Closed.
2-2021	Observation		As the RSB management system continues to evolve, the Handbook could better reflect the specific responsibilities at the site level as compared to those centralized, and better establish the link between these responsibilities and the type of training needed in each case.	Open

INEOS Manufacturing Belgium NV at Lillo

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2021-1	NC-minor (changed from major based on clarification from RSB in e-mail to CBs and ASI, 1 April 2021)	RSB Standard for Advanced Products ver. 2.0. Chapter 3. Requirements related to the risk of fossil depletion – 3.3. Requirements for Category III Products.	<p>Polypropylene</p> <p>As 2 other feedstocks are above 5% threshold, normalization is required, as the PO is looking for claiming the entire amount as sustainable. The used approach proposes to normalize on a mass basis considering that all feedstock have comparable LHV.</p> <p>NC: the current published standard only allows for normalization based on fossil fuel substitution, which implies the fossil sources used to produce the feedstock entering in the process, and therefore it is not limited to the production site as in the proposed approach by the PO. While a change of approach by declaring only the sustainable feedstock in the outgoing batch would allow to solve the NC, in any case the claim in the specific procedure 35 for fossil substitution above 25%, would not have any supporting evidence. Therefore normalization is requested by referring to the bio/circular energy sources that would be necessary to cover the fossil source at cracker level to produce the other feedstock used in Lillo site. That must be done only based on LHV of the different sources at cracker unit.</p> <p>RCA Received</p> <p>Update: Closed the previous non-conformity: Normalisation has been done on energetic basis, for co-polymers of Propylene/hexene with more than 20% contribution.</p>	Closed during 1 st surveillance.
2022-1	MAJOR	RSB-PRO-30-001, RSB Global Checklist 1.2	<p>WAREHOUSE NOT INCLUDED IN SCOPE OF THE CERTIFICATE: during the current audit, it has been verified the traceability for RSB certified material and document of transportation is from the WH itself.</p> <p>Moreover the mass balance is finalized by indirectly calculating outgoing from the official outgoing at warehouse.</p>	CLOSED April 1 2022

			<p>RCA Received.</p> <p>Evidence received: New version of Handbook now includes warehouse in scope with all relevant details (contact person, address, responsibilities).</p>	
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INEOS Manufacturing Belgium NV 1st Surveillance (Geel)

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2-2021	NC minor Adjusted from major NC based on 1 April e-mail guidance from RSB on interim approach to use of LHV for normalisation	Global Standards checklist 8.3.7, 14.12.2, 14.12.4	<p>Normalization and yield calculation needs to be adjusted and updated in the Handbook. The carbon balance yield calculations included in section 3.8 of the Handbook are not applicable to RSB and must be deleted.</p> <p>Update: the operator has eliminated the carbon balance yield calculations and calculated yield correctly. Normalization is no longer applicable to the operator according to the new RSB guidance.</p>	Closed during 2 nd Surveillance audit
4-2021	OFI	P&C Checklist sections 9 and 11 (RSB-STD-01-001 (Version 3.0) and checklist for additional guidance.	<p>Water and waste management plans in sections 9 and 11 of ESMP can be improved in the way key information is conveyed (uses and sources, existing procedures, continuous improvement)</p> <p>Update: The ESMP has been revisited by the operator before and during the surveillance audit to improve clarity and better address the applicable requirements. It has been reviewed by the auditor during the audit.</p>	Closed at surveillance
5-2021	OFI		The applicability of the exception granted by RSB in regard to the 1:1 conversion factor needs to be confirmed by the operator to the yields updated during the surveillance audit.	Closed at surveillance

			Update: The operator now applies the exact conversion factor and no longer applies the previous 1:1 rounded conversion factor.	
1-2022	Major	Global Standards checklist 1.4, 14.12.7	<p>Four warehouses have been included in the Handbook but are not included in the scope of the certificate. They have not been covered by the scope of the current audit.</p> <p>RCA received.</p> <p>Update: Warehouses were removed from scope. Handbook has been updated to reflect the exclusion of warehouses.</p>	Closed
2-2022	Observation	Global Standards checklist Section 9	<p>GHG calculations have not changed since last surveillance audit and a follow-up meeting in this regard might be requested once the GHG expert reviews the existing calculations.</p> <p>Note from technical review: RSB has been notified that PO is using Plastics Europe values. PO has notified SCS that actual values are being calculated and will be available starting July 2022.</p>	Open
3-2022	Major NC upgraded from a minor NC during technical review	Global Standards checklist 11.2, 6.3.3	<p>Although the POS includes most of the required info, amongst the samples viewed during the audit some inconsistencies were found:</p> <ul style="list-style-type: none"> - an old template was used for one transaction sampled which omitted CO2 uptake information - all templates omitted the RSB certification scheme - the "default value" box in GHG section was checked and it was not clear why <p>The operator must ensure that the information relevant for each particular case (ie. including when warehouses are used, recycled-attributed product sales etc) is passed on as applicable according to RSB-PRO-20-001 RSB Procedure for Traceability</p>	Closed

AUDIT PLAN – RSB

			<p>v3.2 annex 1, and RSB-STD-02-002 RSB Standard for Advanced Products v2.0 (these requirements may change from version to version, as the standard evolves).</p> <p>RCA submitted.</p> <p>Evidence submitted: Updated template includes RSB certification scheme, disaggregated default value is marked as N/A</p>	
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5.0 CERTIFICATION DECISION

Certification Recommendation	
For Initial and Re-certifications: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.1.4.	Yes <input type="checkbox"/> No <input type="checkbox"/>
For Surveillance Audits: Operator is to continue as an RSB certified Participating Operator subject to the minor non-compliances stated in Section 4.1.4.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:	
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input type="checkbox"/>
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Comments and/or details of any issue which was difficult and/or impossible to evaluate:	

To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Inna Kitaychik (Koln 2 nd Surveillance, Rosignano 2 nd Surveillance, Sarralbe 2 nd Surveillance, Geel 2 nd Surveillance, Lillo 1st surveillance)
	Certification decision:	INEOS Manufacturing Belgium (Lillo) industrial facility certified and added to certificate of INEOS Europe AG according to the standards listed in Section 1.2.2 INEOS Manufacturing Belgium (Geel) industrial facility certified and added to certificate of INEOS Europe AG according to the standards listed in Section 1.2.2
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification	13 December 2021 (Koln, Rosignano) – IK 10 January 2022 (Sarralbe) – IK 25 July 2022 (Lillo) – IK 25 July 2022 (Geel) – IK
	Surveillance schedule:	By 11 June 2022 (Rosignano) By 24 June, 2022 (Koln) By 24 November, 2022 (Sarralbe) By 4 March, 2023 (Lillo) By 25 March, 2023 (Geel) Notes: